

ACCA

Jan 2021 FQP Test

This is my content

Contents

Introduction

| | |
|--------------------|----|
| Introduction stuff | iv |
|--------------------|----|

| | |
|---------------|---|
| 1 Bug testing | 1 |
|---------------|---|

| | |
|----------------------------|---|
| Test your learning answers | 9 |
|----------------------------|---|

| | |
|--------------------------|----|
| Appendix 1: TOC Appendix | 15 |
|--------------------------|----|

| | |
|-------|----|
| Index | 19 |
|-------|----|

| | |
|--------------|----|
| Bibliography | 23 |
|--------------|----|

Introduction stuff

This is it



Bug testing

1 Bugs only testing

Need to test a few illustrations, Activities then TYLs.



Illustration 1: Illustration to test BPP-12091

1 First question scenario

Required

First question requirement.

- (a) First sub-question requirement.
- (b) Second sub-question requirement.

2 Second question scenario

Required

Second question requirement

Solution

- 1 (a) First sub question debrief
 - (b) Second sub-question debrief
- 2 Second question debrief.
-



Illustration 2: Illustration to test BPP-12112 and BPP-12111

Question scenario

Required

Question requirement

- (a) This is the sub-question requirement. This is to specifically test BPP-12112.

| Table text | Table text | Table text |
|------------|------------|------------|
| Text | Text | |
| Text | Text | |

Pull down list

- Answer option 1
- Answer option 2

- Answer option 3
 - Text answer
 - Text answer
- (b) Second sub-question requirement. This is to specifically test BPP-12111

Solution

(a)

| Table text | Table text | Table text |
|------------|------------|-------------|
| Text | Text | Text answer |
| Text | Text | Text answer |

This is the sub debrief content.

- (b) This is the second sub-question debrief. I need to author multiple workings.

Workings

- 1 Working 1 with no title.
- 2 Working 2 with no title but has a table.

| Table header | Table header |
|--------------|--------------|
| Table text | Table text |



Illustration 3: Illustration to test BPP-12122

Question scenario.

Required

Question requirement.

- (a) Sub-question requirement.

Solution

Question debrief.

- (a) Sub-question debrief.

Step 1 Step content 1.

Step 2

- Bullet list for Step 2
- Another bullet point.

Regular text here to break things up. I want to start testing the issues related to Activity QnAs.



Activity 1: Activity to test BPP-12095

- 1 Question scenario here.

Required

First question requirement.

| Question | Answer |
|----------|--------|
| Text | |
| Text | |

Pull down list

- First
- Fourth
- Second
- Third

2 This is my second question requirement.

Picklist question is asking for a .

Pull down list

- correct answer
- response 1
- response 2

3 Third question requirement.

| Heading | Heading |
|---------|---------|
| Text | |
| Text | |

Pull down list

- Answer 1
- Answer 2
- Answer 3

Solution



Activity 2: Activity to test BPP-12122

Question scenario.

Required

Question requirement.

(a) Sub-question scenario.

Required

Sub-question requirement.

Solution

Activity answers

Activity 1: Activity to test BPP-12095

This is the group debrief. I will also have to author multiple Questions.

1

| Question | Answer |
|----------|--------|
| Text | First |
| Text | Second |

This is my debrief.

$$\sqrt{a^2 + b^2}$$

Here is some content after equation.

2 Picklist question is asking for a correct answer.

Here is my debrief with MT

$$\sqrt{a^2 + b^2}$$

Another debrief content here

3

| Heading | Heading |
|---------|----------|
| Text | Answer 1 |
| Text | Answer 2 |

This is the third question debrief.

$$\sqrt{a^2 + b^2}$$

Tutorial note. Here is my Tutorial Note content

Activity 2: Activity to test BPP-12122

Step 1 Here is Step 1 within Q Requirement.

Step 2

- Bullet list in the step content
- Another one

(a) This is the sub-question debrief.

Step 1 Here is the step content within the subquestion debrief.

Step 2

- (1) Numbered list for good measure
- (2) Another one.

Test your learning

- 1 (a) Here is my first Question requirement. What is $5+6$?
 - Eleven
 - Ten
 - Twelve(b) This is the second question. $10 - 9$ is?
 - One
 - Minus one
 - nineteen
- 2 (a) I'm testing BPP-12087 here too, this time with question debrief.

Required

What goes into a vodka martini?

- Gin
- Dry vermouth
- Tequila
- Rum

- (b) Which of the following is in a negroni?
 - Vodka
 - Gin
 - Vermouth
 - Absinth

3 White sauce recipe

- (a) This is the first question scenario

Required

This is the first question requirement.

- (b) This is the second question requirement.

- 4 (a) This is question scenario. Let's make the white sauce.

Required

What are the basic ingredients?

- (i) Sub question requirement. What is the order in which you put the ingredients in the pan?
- (b) Second question scenario.

Required

Second question requirement

- 5 (a) First question scenario. This is to test BPP-12089

Required

First question requirement

A [] is made with Vermouth, Gin, Olive

Pull down list

- Cuba libre
- Margarita
- Martini
- Negroni

(b) Second question requirement.

6 First question scenario. This is to test BPP-12109.

This is also to test BPP-12121.

Required

First question requirement.

(i) Sub question scenario.

Required

Sub-question requirement.

7 **This is to test BPP-12107**

First question requirement. This will also fulfil test requirement for BPP-12118 and BPP-12120.

(i) Sub-question scenario.

Required

Sub-question requirement.

8 **This is to test BPP-12119**

First question requirement.

(i) Sub-question requirement.

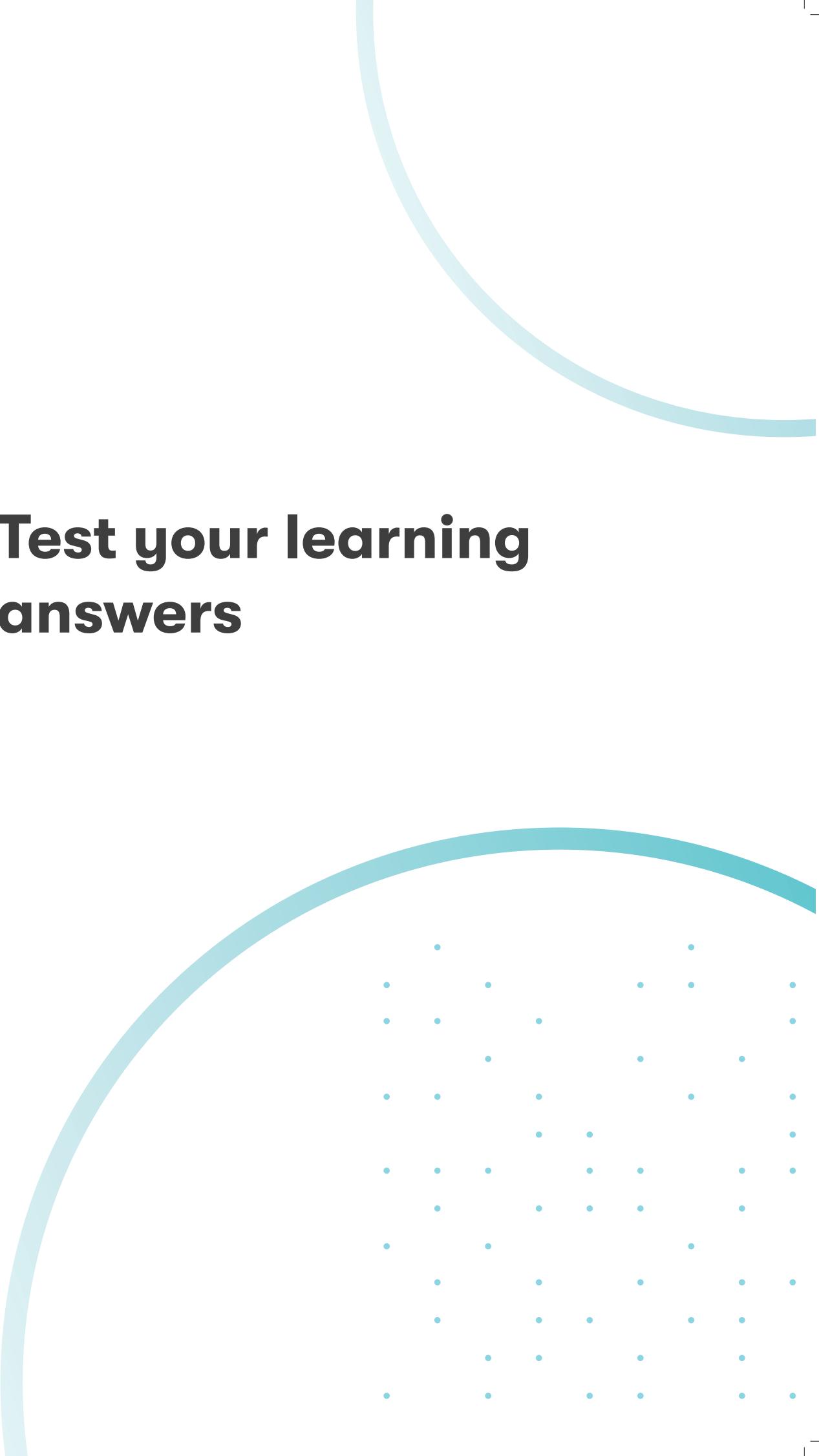
9 **Test BPP 12119 with Working titles**

First question requirement.

(i) Sub-question scenario.

Required

Sub-question requirement.



Test your learning answers

Chapter 1

1 This is my group debrief. This illustration is to test BPP-12087.

- (a) The correct answer is: Eleven
- (b) The correct answer is: One

2 This is the group debrief. It is all about the cocktails.

- (a) The correct answer is: Dry vermouth

This is the first debrief content.

- (b) The correct answers are:

- Gin
- Vermouth

This is the second debrief content.

3 White sauce recipe

Group debrief content. This is to test BPP-12088.

- (a) This is the first question debrief.

- (b) Second question debrief.

4 This is also to test BPP-12088. I have authored a Group debrief.

- (a) First debrief - Butter, flour, milk, cheese

(i) Butter, then flour, whisk in milk. Once sauce thickens, add cheese.

- (b) Second debrief content.

5

- This is group debrief that starts with a list.
- Add another
- And another

- (a) A Martini is made with Vermouth, Gin, Olive

Debrief. The ingredients is for a gin martini.

- (b) Second debrief content.

6 This is the debrief. I shall author some Step content here.

Step 1

| Table as the first step content | Table header |
|---------------------------------|--------------|
| Text | Text |
| Text | Text |

Step 2 This is the second step with a list.

- First
- second

Step 3 This step has an image.

We should test when this goes over 2 lines. (BPP-12110)

!! Error resolving referred content !!

Step 4

- Starts with a bullet list
- And another.

Step 5

- (1) Start with a numbered list
 - (2) And another.
- (i) Sub-question debrief.

Step 1 First step content. This one here is to test BPP-12110.

It needs to have more than 1 line.

And another one just in case.

Step 2 Second step to start with a list:

- (1) Here is the numbered list
- (2) And another

Step 3

- Third step to start with list with no preceding text before it.
- This should fulfil BPP-12122

Step 4

- (1) Another one to start with numbered list.
- (2) This is Step no.4

7 This is to test BPP-12107

First question debrief.

Workings

1 Here is my first working authored within the first question debrief.

Tutorial note. Here is the tutorial note content authored within the first working.

2 Second working content.

Tutorial note. This is the tutorial note as the first thing in the sub-question debrief.

(i) Continue with my subquestion debrief here. Then let's add workings!

Workings

1 **W1**

Here is my first working.

2 **W2**

Second working content with a TN.

Tutorial note. This is a tutorial note in a working.

8 This is to test BPP-12119

First question debrief. Here are my workings with no titles.

Workings

1 First working content.

Another para with a picture:

!! Error resolving referred content !!

- 2 Second working content. Second working content. Second working content. Second working content.
- 3 This is the third working content.
 - List 1
 - List 2
- (i) Here is the sub-question debrief with multiple workings and all without working titles.

Workings

- 1 First working content
- 2 Second working content.

9 Test BPP 12119 with Working titles

First question debrief.

Workings

1 **W1 title**

First working content

2 **W2 title**

Second working content.

- (i) Sub-question debrief. Here are my workings with titles.

Workings

1 **Working title 1**

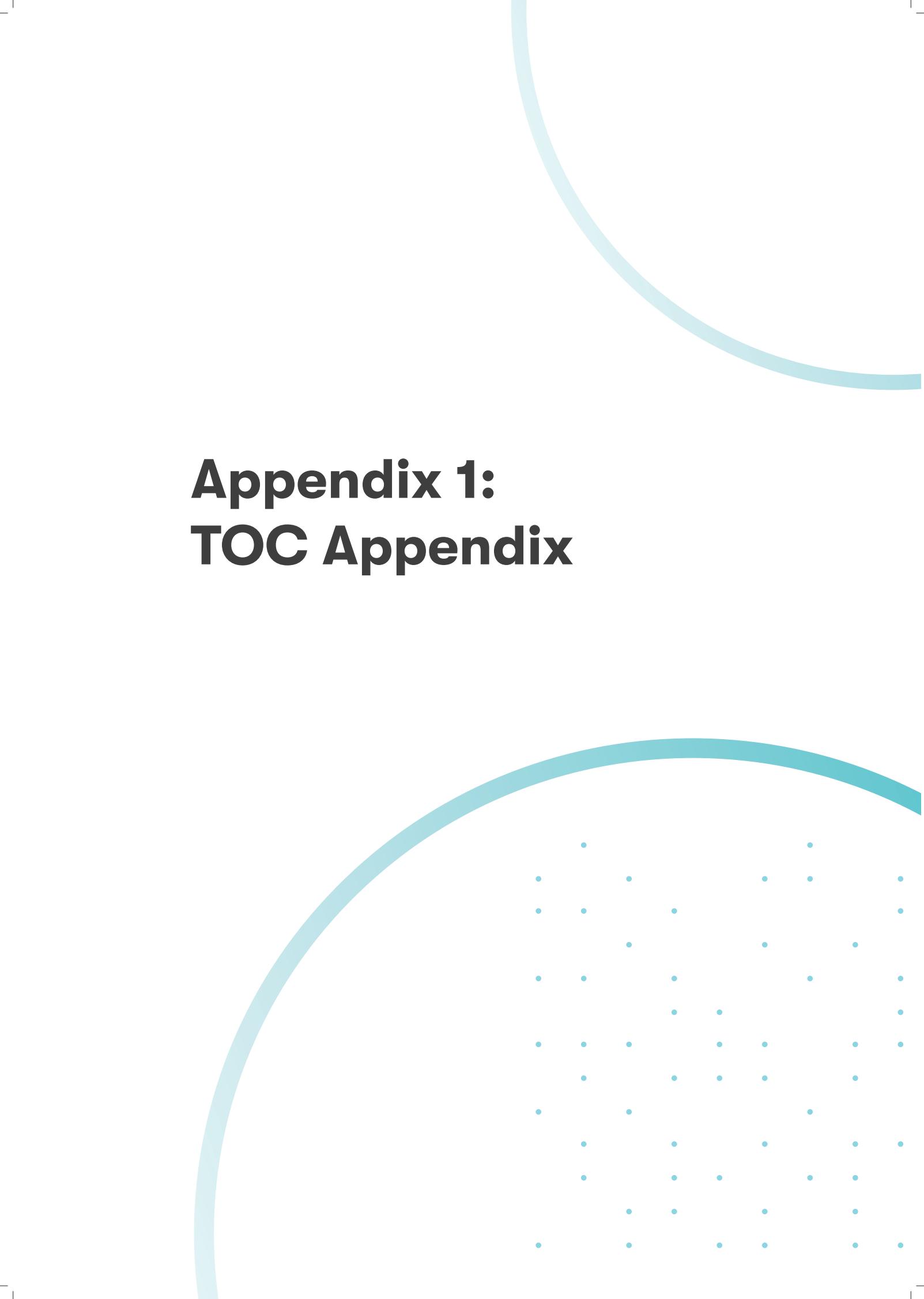
First working content.

Another para with a picture:

!! Error resolving referred content !!

2 **Working title 2**

Second working content. Second working content. Second working content. Second working content. Second working content.



Appendix 1:

TOC Appendix

The learning outcome of a degree is for you to have a positive outcome, anything outside that is total waste of cash which your poor parents have worked for. Let me be clear, you should be disowned, there is no point keeping a child that simply want total waste scarce resource "MONEY". The learning outcome of a degree is for you to have a positive outcome, anything outside that is total waste of cash which your poor parents have worked for. Let me be clear, you should be disowned, there is no point keeping a child that simply want total waste scarce resource "MONEY".

The learning outcome of a degree is for you to have a positive outcome, anything outside that is total waste of cash which your poor parents have worked for. Let me be clear, you should be disowned, there is no point keeping a child that simply want total waste scarce resource "MONEY".

The learning outcome of a degree is for you to have a positive outcome, anything outside that is total waste of cash which your poor parents have worked for. Let me be clear, you should be disowned, there is no point keeping a child that simply want total waste scarce resource "MONEY".

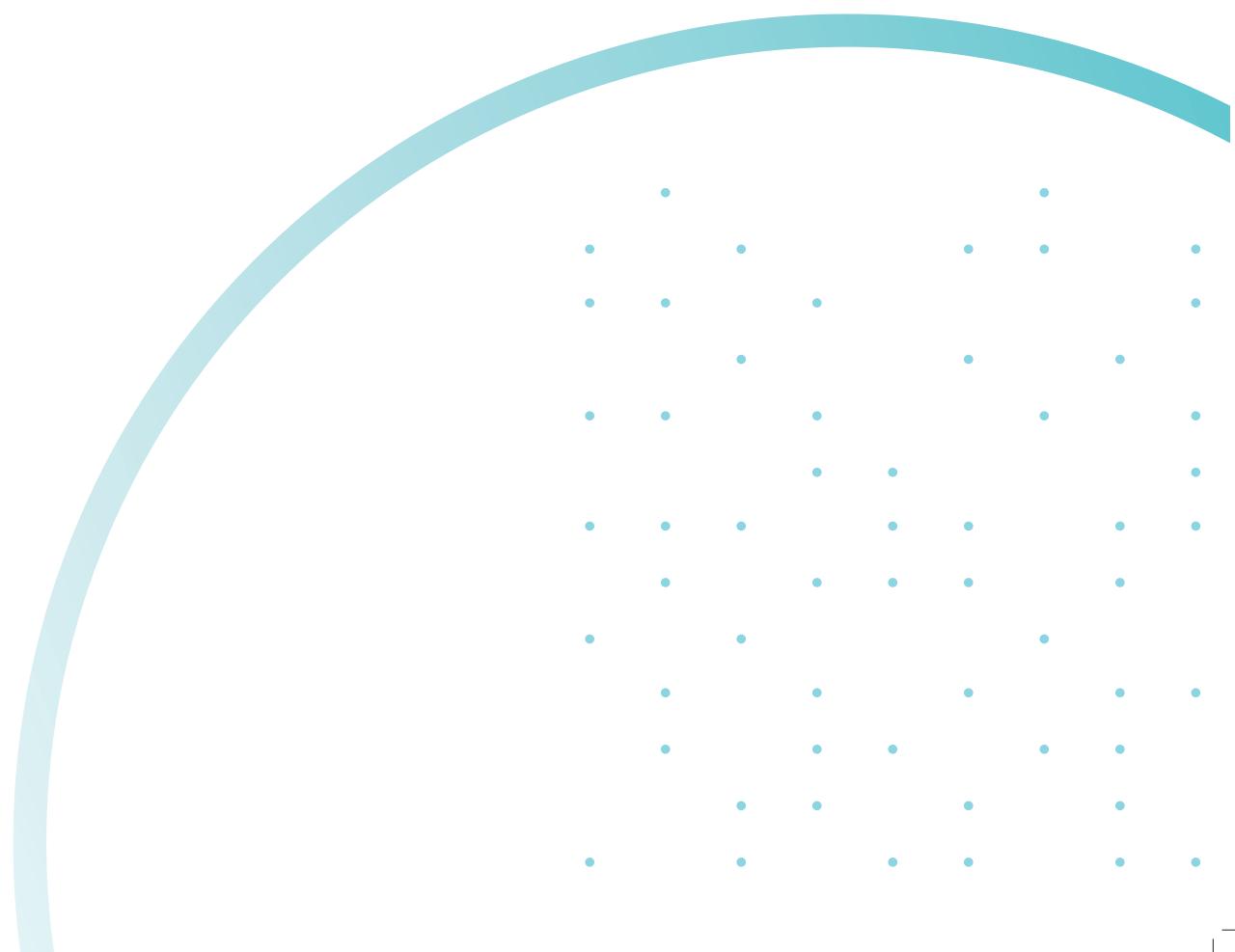
The learning outcome of a degree is for you to have a positive outcome, anything outside that is total waste of cash which your poor parents have worked for. Let me be clear, you should be disowned, there is no point keeping a child that simply want total waste scarce resource "MONEY".

~~The learning outcome of a degree is for~~ you to have a positive outcome, anything outside that is total waste of cash which your poor parents have worked for. Let me be clear, you should be disowned, there is no point keeping a child that simply want total waste scarce resource "MONEY".

The learning outcome of a degree is for you to have a positive outcome, anything outside that is total waste of cash which your poor parents have worked for. Let me be clear, you should be disowned, there is no point keeping a child that simply want total waste scarce resource "MONEY".

The learning outcome of a degree is for you to have a positive outcome, anything outside that is total waste of cash which your poor parents have worked for. Let me be clear, you should be disowned, there is no point keeping a child that simply want total waste scarce resource "MONEY".

Index



T

The learning outcome, 17

Bibliography

ACCA (2019) Examiner's report *Financial Reporting (FR)* September 2017 [Online] from:
www.accaglobal.com [Accessed October 2019]

ACCA (2019) Examiner's report *Financial Reporting (FR)* December 2017 [Online] from:
www.accaglobal.com [Accessed October 2019]

ACCA (2019) Examiner's report *Financial Reporting (FR)* March 2018 [Online] from:
www.accaglobal.com [Accessed October 2019]

ACCA (2019) Examiner's report *Financial Reporting (FR)* June 2018 [Online] from:
www.accaglobal.com [Accessed October 2019]

ACCA (2019) Examiner's report *Financial Reporting (FR)* September 2018 [Online] from:
www.accaglobal.com [Accessed October 2019]

ACCA (2019) Examiner's report *Financial Reporting (FR)* December 2018 [Online] from:
www.accaglobal.com [Accessed October 2019]

ACCA (2019) Examiner's report *Financial Reporting (FR)* March 2019 [Online] from:
www.accaglobal.com [Accessed October 2019]

ACCA (2019) Examiner's report *Financial Reporting (FR)* June 2019 [Online] from:
www.accaglobal.com [Accessed October 2019]

ACCA (2018) *Tell me a story* [Online] from: www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f7/technical-articles/analysis.html [Accessed October 2019]

ACCA (2018) *Deferred tax* [Online] from: www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/technical-articles/deferred-tax.html [Accessed October 2019]

ACCA (2018) *Analysing a statement of cash flows* [Online] from:
www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f7/technical-articles/analysing-cashflows.html [Accessed October 2019]

IFRS Foundation (2018) *IFRS* [Online] Available at: <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (1989) *Framework for the Preparation and Presentation of Financial Statements*. [Online] Available from: <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (2001) *Statement of Cash Flows IAS 7* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (2001) *Income Taxes IAS 12* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (2001) *Provisions, Contingent Liabilities and Contingent Assets IAS 37* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (2003) *Property, Plant and Equipment IAS 16* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (2003) *The Effects of Changes in Foreign Exchange Rates IAS 21* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (2003) *Earnings per Share IAS 33* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (2003) *Financial Instruments: Presentation IAS 32* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (2003) *Inventories IAS 2* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (2003) *Accounting policies, Changes in Accounting Estimates and Errors IAS 8* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]

International Accounting Standards Board (2003) *Events after the Reporting Period IAS 10* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]

- International Accounting Standards Board (2004) *Impairment of Assets IAS 36* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2004) *Intangible Assets IAS 38* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2004) *Business Combinations IFRS 3* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2004) *Non-current Assets Held for Sale and Discontinued Operations IFRS 5* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2005) *Financial Instruments: Disclosures IFRS 7* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2007) *Borrowing Costs IAS 23* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2010) *Presentation of Financial Statements IAS 1* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2018) *Conceptual Framework for Financial Reporting* [Online] Available from: <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2010) *Consolidated Financial Statements IFRS 10* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2014) *Agriculture: Bearer Plants (Amendments to IAS 16 and IAS 41)* [Online] Available from: <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2014) *Revenue from contracts with customers IFRS15* [Online] Available from: <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2014) *Financial Instruments IFRS 9* [Online] Available from <http://eifrs.ifrs.org> [Accessed October 2019]
- International Accounting Standards Board (2016) *Due Process Handbook* [Online] Available from: <http://eifrs.ifrs.org> [Accessed October 2019]
- International Federation of Accountants (IFAC) (2013) *Public Sector Conceptual Framework Phase 1* [Online] Available from: www.ifac.org/publications-resources [Accessed October 2019]
- International Public Sector Accounting Standards Board (2013) *Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities* [Online] Available from: www.ipsasb.org/publications-resources [Accessed October 2019]
- International Public Sector Accounting Standards Board (2019) *Handbook of International Public Sector Accounting Pronouncements* [Online] Available from: www.ipsasb.org/standards-pronouncements [Accessed October 2019]
- US Securities and Exchange Commission (2017) *A US Imperative: High quality, globally accepted accounting standards* [Online] Available from: www.sec.gov/news/statement/white-2016-01-05.html [Accessed February 2020]

Review form - ACCA Jan 2021 FQP Test

Review form (continued)

Tell us what you think – please note any further comments and suggestions/errors below.

*****THE DOCUMENT HAS ERRORS*****

1. Error Code: -43 - File not found. : Error Context : Layout=BPP, Box=Content_Left_Logo*